

**TOWN OF MANSFIELD
MANSFIELD BOARD OF EDUCATION**

Quarterly Financial Statements

(For the Quarter Ending December 31, 2009)

Finance Department
Cherie Trahan
Director of Finance
February 9, 2009

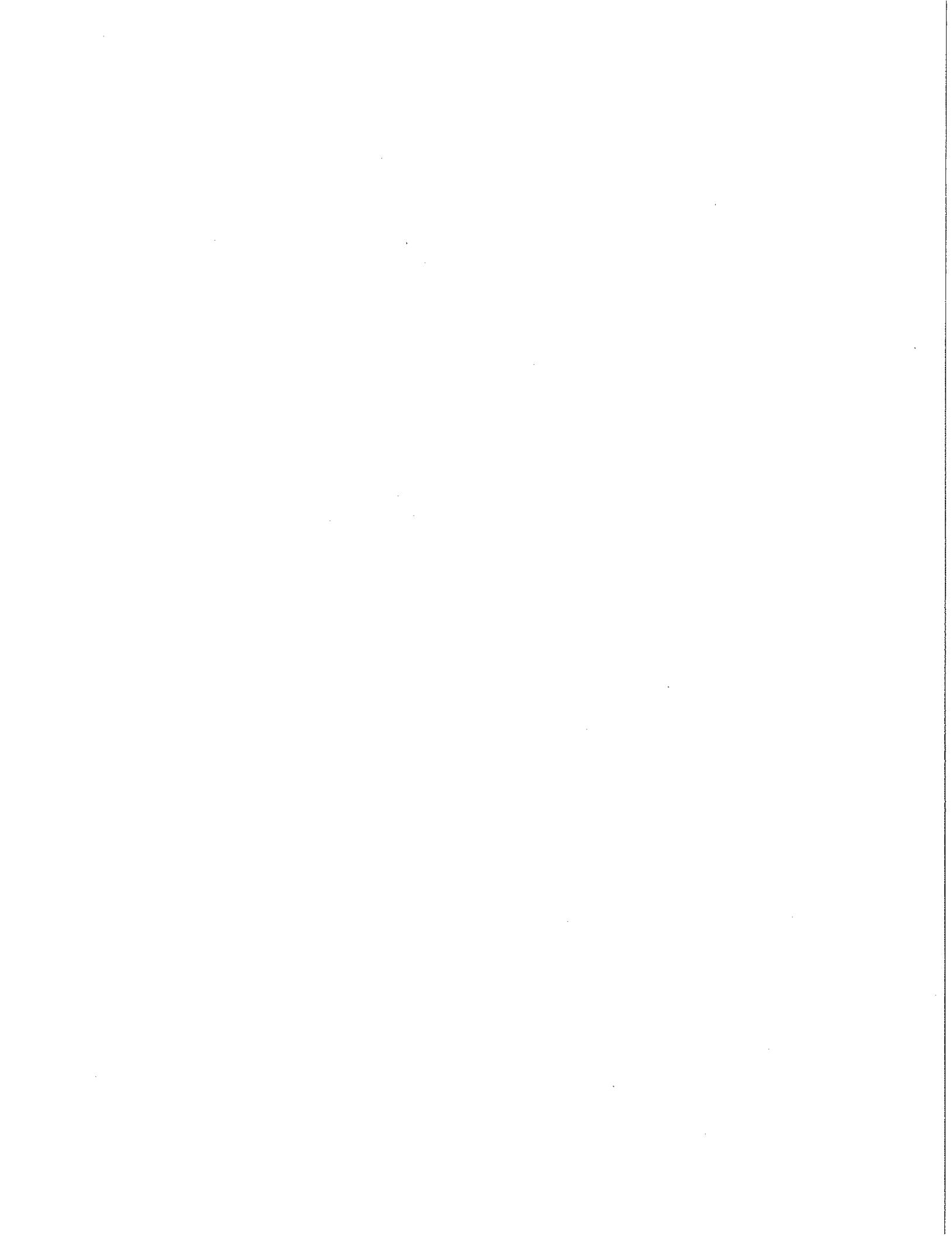
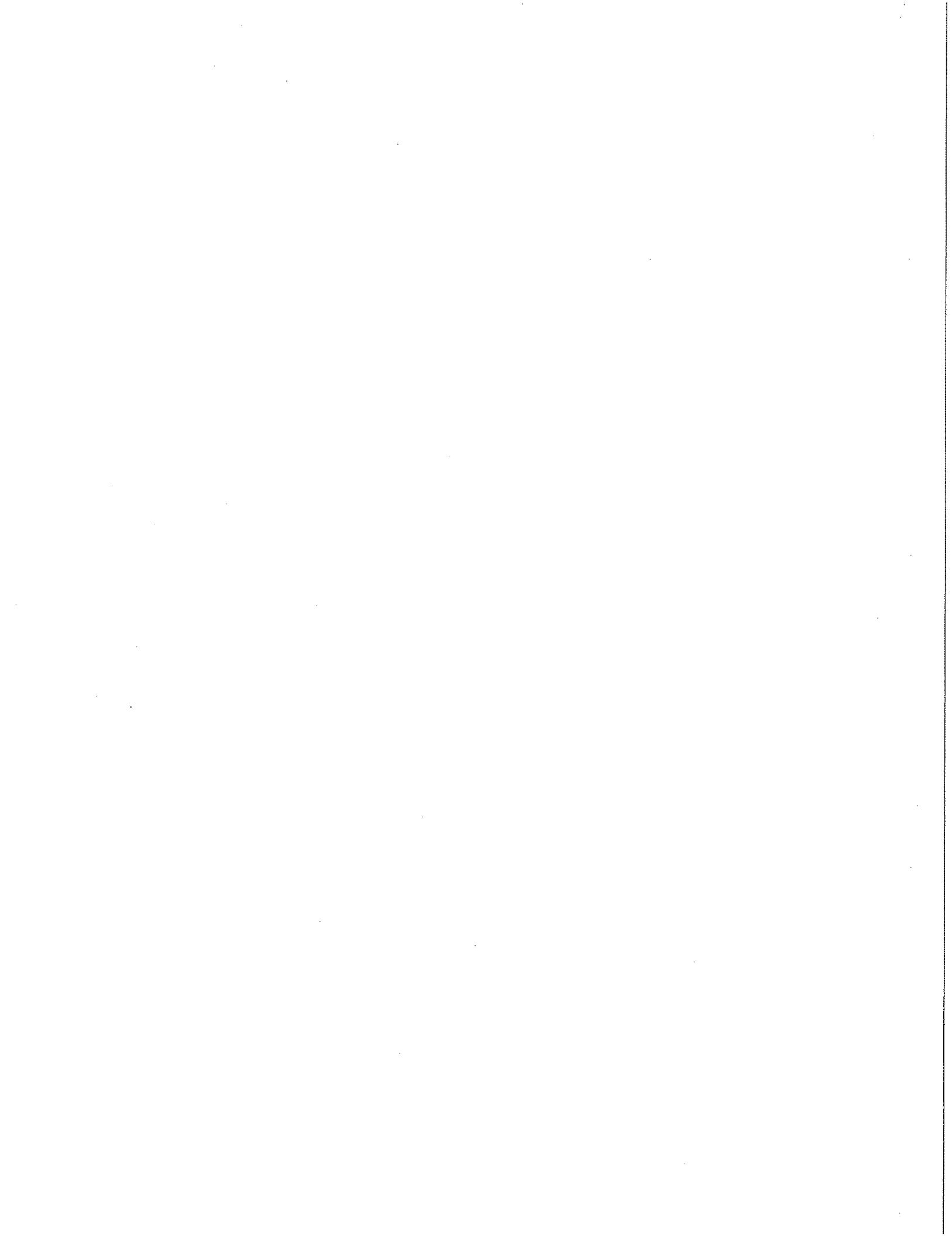


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Town of Mansfield

Memorandum

To: *Mansfield Town Council*
Mansfield Board of Education
From: *Cherie Trahan, Director of Finance*
Date: *February 9, 2010*
Subject: *December 31, 2009 Quarterly Report*

Attached please find the second quarter financial report for the quarter ending December 31, 2009.

Attachment

OVERVIEW

GENERAL FUND BUDGET

REVENUES:

Tax Collections

The total collection rate through December 31, 2009 is 97.4% compared to 97.1% at December 31, 2008. Real estate collections, which account for approximately 85% of the levy, are 98.4% slightly ahead of the same period last year. Collections in motor vehicles are at 91.6% as compared to 89.6% at December 31, 2008.

Licenses and Permits

Conveyance taxes received for the 2nd quarter are \$65,529 or 44% of the annual budget. Building permits received are \$93,858 or 54% of the annual budget.

Federal Support for General Government

No change from the budget.

State Support for Education

There has been no change in the ECS grant estimate from the State at this point. The current budget is \$10,070,680. The Transportation Grant budgeted at \$238,900, is estimated at \$225,124 or \$13,776 less than budget. The State has capped the reimbursement at 60% of eligible costs.

State Support for General Government

The pilot grant is by far the largest single grant within this category. The grant budget, as amended is \$7,992,420 and current estimates from the State are \$8,042,420.

Charges for Services

Charges for services are primarily fixed by contract and will be received during the year. The primary exceptions are: Recording, where we have received \$28,295 to date or 47% of budget, and Police Services which are based on expenditures.

Fines and Forfeitures

No major change expected from budget.

Miscellaneous

This area is primarily interest income and the telecommunications service payment. Total interest income through December 31, 2009 is \$19,496 as compared to \$96,373 for the same period last year. STIF interest rate for December, 2009 is 0.33% as compared to 1.64% in December, 2008. Current estimates show that we could again be short of budget as much as \$50,000. However, we do have some unbudgeted revenues that will help to offset this loss. The amount of the telecommunications payment is not known yet.

GENERAL FUND BUDGET - EXPENDITURES

Town Expenditures

We continue to monitor the Town expenditures carefully in light of a very tight budget. We anticipate that Fire Services will remain within budget overall.

Board Expenditures

There are no significant Board of Education budget issues at this time. Special Education costs are currently projected to be under budget by as much as \$260,000 however it is still too early in the school year to know how we will end the year.

DAY CARE FUND

The Day Care Fund ended the period with expenditures exceeding revenues by \$15,193. Fund balance at July 1, 2009 of \$314,395 decreased to \$299,202 at December 31, 2009.

CAFETERIA FUND

Expenditures exceeded revenues by \$8,275 for the period. Fund balance at July 1, 2009 decreased from \$142,697 to \$134,422 at December 31, 2009. A \$20,000 transfer from the Board of Education is included.

RECREATION PROGRAM FUND

The Recreation Program Fund ended the period with expenditures exceeding revenues by \$91,350. Fund Balance decreased from \$33,424 to (\$57,927). This includes one half of the Town subsidy for Bicentennial Pond of \$12,500, the Teen Center of \$12,500, and overall community services of \$37,500. While the current status of the fund is in the negative, it is

important to note that this fund is not reported on a full accrual/prepaid basis. We do anticipate that the fund's revenues will cover its expenditures by yearend.

CAPITAL NONRECURRING FUND

The Pequot/Mohegan Grant was budgeted at \$668,391. The State estimate was reduced to \$466,221 in October, 2009 and to \$195,374 in November, 2009. This will have a significant impact on our capital budget and revisions will therefore be necessary. We will provide recommended budget adjustments for your review and approval. Discussions continue with our State Representative with the hope of changes to the grant formula.

DEBT SERVICE FUND

Fund Balance increased from (\$65,347) on July 1, 2009 to \$501,303 at December 31, 2009. This will be drawn down as debt service payments are made in June, 2010. Based upon our current debt plan, debt service contributions from the General Fund will rise to \$740,000 in FY 2012/2013 and the CNR Fund will contribute another \$250,000 through FY 2011/2012. The plan does not take into consideration any additional debt offerings. Because of the dramatic decreases in Pequot funding, the additional funds for debt service from the CNR Fund should be revisited.

ENTERPRISE/INTERNAL SERVICE FUNDS

Solid Waste Fund

Retained Earnings increased from \$173,410 at July 1, 2009 to \$196,377 at December 31, 2009.

Health Insurance Fund

Expenditures were less than revenues for the period by \$730,879. Retained Earnings increased from \$1,358,686 at July 1, 2009 to \$2,089,565 at December 31, 2009. Our claim's experience for the past six months is an average of \$473,729 per month, as compared to \$462,127 over last year. Claims for calendar year 2009 are running 1.2% over 2008.

Worker's Compensation Fund

Operating revenues exceeded expenditures by \$254,798 through the second quarter. Retained Earnings increased from \$24,533 to \$279,331 at December 31, 2009. This will be drawn down as current year premiums are paid.

Management Services Fund

Management Services Fund revenues through December 31, 2009 exceeded expenditures by \$1,038,817. Fund Balance increased from \$1,350,361 at July 1, 2009 to \$2,389,174 at December 31, 2009. However it is important to note that this balance will be drawn down as energy payments are made during the year. The remaining fund balance is invested in fixed assets.

CEMETERY FUND

Retained earnings in the Cemetery Fund decreased from \$350,364 at July 1, 2009 to \$316,875 at December 31, 2009. The major costs for this fund are mowing and cemetery maintenance. A one time capital expenditure was made during this period for a pick up truck, per the capital improvement budget.

LONG TERM INVESTMENT POOL

The pool experienced a \$22,469 increase in the market value of its portfolio for the period July 1, 2009 to December 31, 2009.

EASTERN HIGHLANDS HEALTH DISTRICT

Operating revenues exceeded expenditures by \$104,171 and Fund Balance increased from \$231,172 to \$335,343.

MANSFIELD DOWNTOWN PARTNERSHIP

Operating revenues exceeded expenditures by \$162,321 through December 31, 2009, and Fund Balance increased from \$179,381 to \$341,702. Fund balance is expected to decrease as expenses are met through the remainder of the year.

TOWN OF MANSFIELD
TRIAL BALANCE - GAAP BASIS
December 31, 2009

<u>GENERAL FUND</u>	<u>DEBIT</u>	<u>CREDIT</u>
Cash Equivalent Investments	\$ 7,588,332	
Working Cash Fund	4,150	
Accounts Receivable	10,463	
Taxes Receivable - Current	9,094,247	
Taxes Receivable - Delinquent	502,155	
Due from Other Funds		
Accounts and Other Payables	125,041	
Refundable Deposits	136,730	
Deferred Revenue - Taxes	9,495,955	
Taxes Collected in Advance/Overcollected	266	
Encumbrances Payable - Prior Year	303,236	
Liquidation - Prior Year Encumbrances	194,775	
Fund Balance - Undesignated	1,861,795	
Actual Expenditures	20,348,782	
Actual Revenues		25,819,881
	<hr/>	<hr/>
	\$ 37,742,904	\$ 37,742,904

**DAYCARE COMBINED PROGRAM
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2009
(with comparative totals for December 31, 2008)**

	BUDGET 2009/10	December 31,	
		2009	2008
REVENUES:			
Intergovernmental - Nat'l. School Lunch	\$ 27,000	\$ 14,350	\$ 19,606
Intergovernmental - Day Care Grant	319,119	158,839	133,177
School Readiness Program	48,000	13,750	20,250
UConn	78,750	78,750	78,750
Fees	793,246	398,084	379,496
Subsidies	22,000	17,147	15,152
Other	-	-	-
Total Revenues	1,288,115	680,920	646,431
EXPENDITURES:			
Administrative	230,100	120,050	116,638
Direct Program	934,291	501,183	447,115
Purchased Property Services	18,550	2,642	1,664
Repairs & Maintenance	5,500	466	2,618
Insurance	7,000	6,164	7,645
Other Purchased Services	7,100	4,369	5,325
Food Service Supplies	35,000	18,966	20,972
Energy	28,500	28,500	28,500
Supplies & Miscellaneous	20,550	8,908	12,024
Equipment *	11,000	4,865	551
Total Expenditures	1,297,591	696,113	643,052
EXCESS/(DEFICIENCY)	(9,476)	(15,193)	3,379
FUND BALANCE, JULY 1		314,395	327,718
FUND BALANCE, END OF PERIOD	\$ (9,476)	\$ 299,202	\$ 331,097

* Includes appropriation for computer equipment purchases approved by Board in FY 08/09

MANSFIELD BOARD OF EDUCATION
CAFETERIA FUND
BALANCE SHEET
AS OF DECEMBER 31, 2009
 (with comparative totals for December 31, 2008)

	<u>December 31,</u>	
	<u>2009</u>	<u>2008</u>
<u>Assets</u>		
Cash	\$ 101,354	\$ 79,842
Inventory	33,068	32,872
 Total Assets	 <u>\$ 134,422</u>	 <u>\$ 112,714</u>
 <u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	134,422	112,714
 Total Fund Balance	 <u>134,422</u>	 <u>112,714</u>
 Total Liabilities and Fund Balance	 <u>\$ 134,422</u>	 <u>\$ 112,714</u>

**MANSFIELD BOARD OF EDUCATION
CAFETERIA FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2009
(with comparative totals for December 31, 2008)**

	BUDGET 2009/10	December 31,	
		2009	2008
Operating Revenues:			
Intergovernmental	\$ 176,020	\$ 59,063	\$ 55,556
Sales of Food	615,480	283,000	289,766
Other	56,520	27,579	24,761
Total Operating Revenues	848,020	369,642	370,083
Other Financing:			
Transfers In - General Fund Board	20,000	20,000	20,000
Total Revenues & Other Financing	868,020	389,642	390,083
Operating Expenditures:			
Salaries & Benefits	557,800	259,965	257,820
Food & Supplies	292,000	131,538	138,166
Professional and Technical	2,500	2,500	2,500
Equipment - Other	10,000	3,724	
Equipment Repairs & Contracts	2,000	190	1,366
Total Operating Expenditures	864,300	397,917	399,852
Excess/(Deficiency)	3,720	(8,275)	(9,769)
Fund Balance, July 1		142,697	122,483
Fund Balance, End of Period	\$ 3,720	\$ 134,422	\$ 112,714

Mansfield Parks and Recreation
 Balance Sheet
 As of December 31, 2009
 (with comparative totals for December 31, 2008)

	December 31,	
	2009	2008
<u>Assets</u>		
Cash	\$ -	\$ 53,022
Accounts Receivable	<hr/>	<hr/>
Total Assets	<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities and Fund Balances</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 600	\$ -
Due to Other Funds	<hr/>	<hr/>
Total Liabilities	<hr/> <hr/>	<hr/> <hr/>
<u>Fund Balance</u>		
Fund Balance:		
Deferred Revenue		
Unreserved, undesignated	<hr/>	<hr/>
Total Fund Balance	<hr/> <hr/>	<hr/> <hr/>
Total Liabilities and Fund Balance	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
As of December 31, 2009

Description	Revenues				Expenditures (Incl. Encumbrances)				Net Income (Loss)
	Budget Revenues	Indirect/Swim Revenues	Allocation	Total Revenues	Budget Expend.	Indirect/Swim Expend.	Allocation	Total Expenditures	
Overall Indirect	262,660	132,443	(132,443)	-	1,130,100	629,830	(629,830)	-	-
Member Services:									
Indirect (Alloc @ 50.707%)	1,005,500	457,873	67,158	525,031	135,260	74,967	319,368	394,335	130,696
Child Care	16,300	6,367		6,367	41,610	17,679		17,679	(11,312)
Fitness	117,690	63,985		63,985	140,320	56,858		56,858	7,127
Personal Training	70,000	28,065		28,065	45,500	16,049		16,049	12,016
Member Swim @ 59.09%							86,065	86,065	(86,065)
Member Events				-	6,540	4,697		4,697	(4,697)
Sub-total Member Services	1,209,490	556,290	67,158	623,448	369,230	170,250	405,432	575,682	47,765
Community Services:									
Indirect (Alloc @ 49.293%)	75,000	37,500	65,285	102,785			310,462	310,462	(207,677)
Aquatics	206,500	72,183		72,183	332,240	145,650	(86,065)	59,585	12,598
Youth Programs	54,400	20,050		20,050	33,630	12,890		12,890	7,160
Nutcracker		5		5					5
Teen Center	25,000	12,695		12,695	10,930	4,268		4,268	8,427
Youth Sports	18,200	16,272		16,272	12,040	1,750		1,750	14,522
Day Camp/Vacation Camp	170,000	106,560		106,560	116,030	92,906		92,906	13,654
Sport & Specialty Camp	48,000	27,994		27,994	42,510	16,244		16,244	11,750
Trips	12,000	3,793		3,793	9,210	2,231		2,231	1,562
Special Events	20,700	10,409		10,409	11,260	4,024		4,024	6,385
Adult Programs	36,850	11,768		11,768	43,780	19,269		19,269	(7,501)
Sub-total Community Services	666,650	319,229	65,285	384,514	611,630	299,232	224,398	523,630	(139,115)
Total Parks & Recreation	2,138,800	1,007,962	-	1,007,962	2,110,960	1,099,312	-	1,099,312	(91,350)

Local support included in revenues above:		Budget	12/31/09
Overall Indirect - Administrative	Gen. Fund	\$ 259,660	\$ 129,830
Community Services:			
Overall Support	Gen. Fund	75,000	37,500
Teen Center	CNR Fund	25,000	12,500
Aquatics (Bi-Cent. Pond)	CNR Fund	25,000	12,500
Total Local Support		\$ 384,660	\$ 192,330

**Mansfield Parks and Recreation
Statement of Revenues and Expenditures
Budget vs. Actual for December 31, 2009**

Description	Revenues			Expenditures			Net Fav/(Unfav)
	2009/10 Budget	Dec. 31 Actual	Fav/(Unfav) Variance	2009/10 Budget	Dec. 31 Actual	Fav/(Unfav) Variance	
Overall Indirect	262,660	-	(262,660)	1,130,100	-	1,130,100	-
Member Services:							
Indirect (Alloc @ 50.707%)	1,005,500	525,031	(480,469)	135,260	394,335	(259,075)	(739,544)
Child Care	16,300	6,367	(9,933)	41,610	17,679	23,931	13,998
Fitness	117,690	63,985	(53,705)	140,320	56,858	83,462	29,757
Personal Training	70,000	28,065	(41,935)	45,500	16,049	29,451	(12,484)
Member Swim @ 59.09%	-	-	-	-	86,065	(86,065)	(86,065)
Member Events	-	-	-	6,540	4,697	1,843	1,843
Sub-total Member Services	1,209,490	623,448	(586,042)	369,230	575,682	(206,452)	(792,495)
Community Services:							
Indirect (Alloc @ 49.293%)	75,000	102,785	27,785	-	310,462	(310,462)	(282,677)
Aquatics	206,500	72,183	(134,317)	332,240	59,585	272,655	138,338
Youth Programs	54,400	20,050	(34,350)	33,630	12,890	20,740	(13,610)
Nutcracker	-	5	5	-	-	-	5
Teen Center	25,000	12,695	(12,305)	10,930	4,268	6,662	(5,643)
Youth Sports	18,200	16,272	(1,928)	12,040	1,750	10,290	8,362
Day Camp/Vacation Camp	170,000	106,560	(63,440)	116,030	92,906	23,124	(40,316)
Sport & Specialty Camp	48,000	27,994	(20,006)	42,510	16,244	26,266	6,260
Trips	12,000	3,793	(8,207)	9,210	2,231	6,979	(1,228)
Special Events	20,700	10,409	(10,291)	11,260	4,024	7,236	(3,055)
Adult Programs	36,850	11,768	(25,082)	43,780	19,269	24,511	(571)
Sub-total Community Services	666,650	384,514	(282,136)	611,630	523,630	88,000	(194,135)
Total Parks & Recreation	2,138,800	1,007,962	(1,130,838)	2,110,960	1,099,312	1,011,648	(986,630)
Percentage of Budget		47.1%			52.1%		

Local support included in revenues above:	Budget	12/31/09
Overall Indirect - Administrative	Gen. Fund	\$ 259,660 \$ 129,830
Community Services:		
Overall Support	Gen. Fund	75,000 37,500
Teen Center	CNR Fund	25,000 12,500
Aquatics (Bi-Cent. Pond)	CNR Fund	25,000 12,500
Total Local Support		\$ 384,660 \$ 192,330

TOWN OF MANSFIELD
CAPITAL AND NONRECURRING RESERVE FUND BUDGET
ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2009/10

SOURCES:	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Adopted 09/10	Oct. Est. 08/10	Nov. Est. 09/10	Projected 10/11	Projected 11/12	Projected 12/13	Projected 13/14
Revenues:											
General Fund Contribution		100,000	644,000	85,000	50,000	400,000	400,000				
Property Tax Relief	359,404										
Energy Assistance Program											
State Revenue Sharing											
Rural Development Grant - MMS IRC/MMS Drainage											
Ambulance User Fees											
Landfill Closing Grant - Inkind Reimbursement											
Insurance Settlement											
Interest Income	100,000	100,000	5,949	30,813	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Other	9,600		14,400	349,407	666,391	466,221	195,334	382,670	382,670	382,670	382,670
Sewer Assessments	1,435,767	612,032	389,462								
Pequot Funds											
Total Sources	1,768,091	1,364,430	1,337,746	769,309	971,391	1,144,221	873,334	660,670	660,670	660,670	660,670
USES:											
Operating Transfers Out:											
General Fund - One Time Costs/Fund Balance Plan	150,000										
Community Events	225,000	200,000	200,000	150,000	150,000	150,000	150,000	200,000	200,000	200,000	200,000
Management Services Fund	250,000	215,000	200,000	75,000	150,000	150,000	80,000	150,000	100,000	100,000	100,000
Debt Service Sinking Fund	70,000		70,000		80,000	80,000	80,000	80,000			
Retiree Debt for Fire Truck											
New Financial Reporting Model (Statement 34)	25,000		25,000	25,000	25,000	25,000	25,000	35,000	35,000	35,000	35,000
Property Tax Revaluation Fund	1,046,189	1,058,534	458,300	307,124	395,000	335,000	335,000	376,000	376,000	376,000	376,000
Capital Fund											
Capital Fund - MMS Heating Conversion											
Capital Fund - MMS Heating - Gas Line											
Day Care Pension	5,000		21,171								
Town Manager Search											
Emergency Services Administration											
Community Center Operating Subsidy	40,000		40,000	251,538	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Parks & Recreation Operating Subsidy											
Health Insurance Fund											
Retiree Medical Insurance Fund											
Compensated Absences Fund *											
Downtown Partnership											
Shared Projects with UConn											
Total Uses	1,811,109	1,534,705	1,367,838	647,124	900,000	1,216,000	1,216,000	970,000	959,000	934,000	925,000
Excess/(Deficiency)	(43,018)	(170,275)	(30,092)	122,186	71,391	(71,779)	(342,666)	(309,330)	(298,330)	(273,330)	(264,330)
Fund Balance/(Deficit) July 1	207,476	164,458	(5,817)	(35,909)	(43,528)	86,276	86,276	14,497	(294,833)	(593,163)	(886,493)
Fund Balance, June 30	\$164,458	(\$5,817)	(\$35,909)	\$86,276	\$27,863	\$14,497	(\$256,380)	(\$294,833)	(\$593,163)	(\$866,493)	(\$1,130,823)

* Compensated Absences needs to be funded for approximately \$288,000

** Estimated after proposed year end transfers

DEBT SERVICE FUND
BALANCE SHEET
AS OF DECEMBER 31, 2009
(with comparative totals for December 31, 2008)

	<u>December 31,</u>	
	<u>2009</u>	<u>2008</u>
Assets:		
Cash and cash equivalents	\$ 501,303	\$ 495,635
Total Assets	<u>\$ 501,303</u>	<u>\$ 495,635</u>
 Fund Balance		
Fund Balance:		
Unreserved:		
Undesignated	\$ 501,303	\$ 495,635
Total Fund Balance	<u>\$ 501,303</u>	<u>\$ 495,635</u>

DEBT SERVICE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED SEPTEMBER 30, 2009
(but with comparative totals for September 30, 2008)

	BUDGET 2009/10	December 31,	
		2009	2008
Revenues:			
Intergovernmental	\$ 116,300	\$ -	\$ 2,965
Other		6,500	
Total Revenues	116,300	6,500	2,965
 Other Financing			
Operating Transfers In:			
General Fund	500,000	500,000	415,000
CNR Fund	200,000	75,000	150,000
Management Services Fund	-	75,000	-
Total Revenues and Other Financing Sources	816,300	656,500	567,965
 Expenditures:			
Principal Payments	615,924	28,922	-
Interest Payments	138,650	60,928	52,101
Financial Services	-	-	-
Total expenditures	754,574	89,850	52,101
 Excess of revenues and other financing sources over expenditures	61,726	566,650	515,864
 Fund balance, July 1	(65,347)	(65,347)	(20,229)
 Fund balance, End of Period	\$ (3,621)	\$ 501,303	\$ 495,635

TOWN OF MANSFIELD
DEBT SERVICE FUND

ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	00/01 ACTUAL	01/02 ACTUAL	02/03 ACTUAL	03/04 ACTUAL	04/05 ACTUAL	05/06 ACTUAL	06/07 ACTUAL	07/08 ACTUAL	08/09 ACTUAL	09/10 PROJECTED	10/11 PROJECTED	11/12 PROJECTED	12/13 PROJECTED	13/14 PROJECTED	14/15 PROJECTED
REVENUES:															
Intergovernmental															
State Revenue Sharing	\$460,924	\$440,668	\$420,364	\$385,697	\$366,387	\$330,378	\$295,462	\$180,794	\$105,218						
Interest on Unspent Balance	472,523														
Other (Refund on Lease Purchase in 09/10)															
TOTAL REVENUES	9,402	37	87,850												
Operating Transfers In - General Fund	942,849	440,705	420,364	473,547	366,387	330,378	295,462	180,794	105,218	122,800					
Operating Transfers In - CIP Fund	797,000	500,000	400,000	400,000	400,000	400,000	400,000	400,000	415,000	500,000	735,000	765,000	835,000	420,000	310,000
Operating Transfers In - MS Fund	500,000	355,000	250,000	255,000	255,000	250,000	215,000	200,000	150,000	150,000	150,000	100,000	50,000		
TOTAL REVENUES AND OPERATING TRANSFERS IN	2,239,849	1,295,705	1,070,364	1,108,547	1,061,387	980,378	910,462	780,794	670,218	822,800	835,000	865,000	835,000	420,000	310,000
EXPENDITURES:															
Principal Retirement															
Interest	880,689	865,000	950,000	1,065,000	980,000	830,000	805,000	660,000	530,000	455,000	495,000	500,000	500,000	185,000	185,000
Lease Purchase - Co-Gen/Pool Covers 07/08	352,723	447,352	398,975	284,440	261,506	216,239	176,482	136,082	104,202	107,553	116,014	94,906	73,150	50,470	50,470
Lease Purchase - CIP Equip 08/09 *															
Lease Purchase - CIP Equip 09/10															
Financial	26,475	15,428													
Professional/Technical	19,282	311													
TOTAL EXPENDITURES	1,319,169	1,328,091	1,348,975	1,436,937	1,246,306	1,046,239	981,482	801,082	715,336	754,581	881,042	862,334	837,978	419,556	303,070
16 FINANCING SOURCES OVER/UNDER EXPENDITURES	920,680	(32,386)	(278,611)	(238,390)	(184,919)	(65,861)	(71,020)	(20,288)	(45,118)	68,219	3,958	2,666	(2,978)	444	6,930
FUND BALANCE, JULY 1	40,566	961,246	928,860	650,249	221,859	136,940	71,079	59	(26,229)	(65,147)	2,872	6,930	9,496	6,518	6,962
FUND BALANCE, JUNE 30	\$61,1246	\$928,860	\$650,249	\$221,859	\$136,940	\$71,079	\$59	(\$20,229)	(\$65,347)	\$2,872	\$6,930	\$9,496	\$6,518	\$6,962	\$13,892
Note: Does include estimated debt service payments for the MMS Heating Upgrade approved bond issue, expected to be issued in 09/10.															
Note: Does not include approved but unused bonds for:															
Comm Ctr Air Conditioning															
Stars Center Streetscape															
Salt Shed															
Hunting Lodge Road Walkway															

* Lease Purchase to be reduced from \$568,000 to \$443,000. Refurbish ET 507 for \$65,000 will not be put through this lease. Shown as a reduction in 2009/10 lease payment.

SOLID WASTE DISPOSAL FUND
BALANCE SHEET
AS OF DECEMBER 31, 2009
(but comparative totals for December 31, 2008)

	<u>December 31,</u>	
	2009	2008
<u>CURRENT ASSETS</u>		
Cash	\$ 308,431	\$ 234,745
Accounts Receivable (net of allow. for uncollectable accts)	<u>24,503</u>	<u>41,008</u>
Total Current Assets	<u>332,934</u>	<u>275,753</u>
<u>FIXED ASSETS</u>		
Land	8,500	8,500
Buildings & Equipment	540,857	540,857
Less: Accumulated Depreciation	<u>(465,986)</u>	<u>(444,872)</u>
Total Fixed Assets	<u>83,371</u>	<u>104,485</u>
TOTAL ASSETS	\$ 416,305	\$ 380,238
<u>LIABILITIES AND FUND EQUITY</u>		
<u>CURRENT LIABILITIES</u>		
Accounts Payable	\$ 81,914	\$ 49,917
Accrued Compensated Absences	18,114	17,261
Refundable Deposits	<u>15,900</u>	<u>14,736</u>
Total Current Liabilities	<u>115,928</u>	<u>81,914</u>
<u>LONG-TERM LIABILITIES</u>		
Landfill Postclosure Costs	<u>104,000</u>	<u>108,000</u>
Total Long-Term Liabilities	<u>104,000</u>	<u>108,000</u>
TOTAL LIABILITIES	<u>219,928</u>	<u>189,914</u>
<u>FUND EQUITY</u>		
Retained Earnings	<u>196,377</u>	<u>190,324</u>
Total Fund Equity	<u>196,377</u>	<u>190,324</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 416,305</u>	<u>\$ 380,238</u>

SOLID WASTE DISPOSAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
DECEMBER 31, 2009
 (with comparative totals for December 31, 2008)

	BUDGET 2009/10	December 31,	
		2009	2008
Operating Revenues:			
Tipping Fees	\$ -	\$ -	\$ (9,534)
Transfer Station Fees	90,000	45,023	44,996
Garbage Collection Fees	896,700	434,656	443,580
Sale of Recyclables	40,000	8,938	54,318
Other Revenues	2,000	963	1,547
Total Operating Revenues	1,028,700	489,580	534,907
Operating Expenses:			
Hauler's Tipping Fees	169,500	81,555	79,275
Mansfield Tipping Fees	64,430	26,921	33,867
Wage & Fringe Benefits	283,810	127,146	124,747
Computer Software	3,360	3,840	-
Trucking Fee	31,250	8,285	8,118
Recycling Cost	64,200	6,140	40,623
Contract Pickup	363,600	179,889	172,408
Supplies and Services	37,700	7,837	9,404
Depreciation Expense	30,000	15,000	16,000
Equipment Parts/Other	3,000	-	-
LAN/WAN Expenditures	10,000	10,000	10,000
Total Operating Expenses	1,060,850	466,613	494,442
NET INCOME (LOSS)	(32,150)	22,967	40,465
Retained Earnings, July 1	173,410	173,410	149,859
Retained Earnings, End of Period	\$ 141,260	\$ 196,377	\$ 190,324

**HEALTH INSURANCE FUND
BALANCE SHEET
DECEMBER 31, 2009
(with comparative totals for December 31, 2008)**

	<u>December 31</u>	
	2009	2008
<u>Assets</u>		
Cash and cash equivalents	\$ 2,615,854	<u>\$ 1,391,617</u>
Total Assets	<u>\$ 2,615,854</u>	<u>\$ 1,391,617</u>
<u>Liability and Fund Equity</u>		
Liabilities:		
Accrued Medical Claims	\$ 526,290	<u>\$ 453,478</u>
Total Liabilities	<u>526,290</u>	<u>453,478</u>
Fund Equity		
Net Contributed Capital	400,000	400,000
Retained Earnings	<u>1,689,564</u>	<u>538,139</u>
Total Fund Equity	<u>2,089,564</u>	<u>938,139</u>
Total Liabilities and Fund Equity	<u>\$ 2,615,854</u>	<u>\$ 1,391,617</u>

* Reserve for maximum claim liability corridor is estimated to be \$525,000.

HEALTH INSURANCE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
DECEMBER 31, 2009
 (with comparative totals for December 31, 2008)

	BUDGET 2009/10	December 31,	
		2009	2008
Revenues:			
Premium income	\$ 7,662,300	\$ 3,748,741	\$ 3,639,208
Interest income	12,000	2,902	6,543
Total Revenues	7,674,300	3,751,643	3,645,751
Expenditures:			
Payroll	88,300	42,073	69,750
Administrative expenses	708,500	265,223	262,942
Medical claims	6,407,610	2,651,874	2,662,357
Consultants	15,000	3,750	5,000
Employee Wellness Program	20,000		4,163
Medical Supplies	97,850	47,845	47,946
LAN/WAN Expenditures	10,000	10,000	10,000
Total Expenditures	7,347,260	3,020,764	3,062,159
 Revenues and Other Financing Sources Over/ (Under) Expenditures			
	327,040	730,879	583,592
Contributed Capital	400,000	400,000	400,000
Fund Equity, July 1	958,686	958,686	(45,454)
Fund Equity plus Cont. Capital, End of Period	\$ 1,685,726	\$ 2,089,565	\$ 938,138

**ANTHEM BLUE CROSS MONTHLY CLAIMS
FISCAL YEAR BASIS**

MONTH	97/98	98/99	99/00	00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY08/09	FY09/10	Average All Years	Average FY05 '09
JULY	181,392	186,650	170,906	216,792	216,195	231,239	363,025	332,653	368,941	409,635	430,780	493,981	534,203	252,018	407,200
AUGUST	153,700	179,486	146,139	215,571	247,118	247,238	296,808	327,584	323,401	499,754	554,171	567,129	520,970	268,468	454,408
SEPTEMBER	230,426	148,168	140,741	264,603	230,526	257,491	323,667	302,399	298,440	415,053	430,908	438,485	438,428	243,032	377,059
OCTOBER	209,526	161,036	108,729	180,875	240,996	262,401	312,245	275,610	351,888	370,945	384,033	440,640	518,768	234,371	364,623
NOVEMBER	150,824	125,629	203,813	208,715	217,831	342,691	448,834	299,882	370,405	489,535	383,653	461,484	238,295	398,462	
DECEMBER	150,578	174,472	181,582	185,278	256,252	190,532	415,554	358,577	343,209	427,447	436,589	353,543	368,522	239,575	384,873
JANUARY	171,963	209,640	204,232	200,762	251,986	333,923	342,476	358,256	356,891	364,331	506,001	454,813	253,037	408,458	
FEBRUARY	277,147	233,203	194,411	180,679	265,614	331,286	340,298	305,259	492,485	527,867	629,924	521,301	284,478	495,367	
MARCH	145,687	234,516	211,199	200,818	237,003	358,881	386,649	409,245	392,138	482,188	399,055	482,221		265,079	492,969
APRIL	138,179	175,326	181,703	206,143	342,562	259,835	402,093	443,382	321,969	484,465	476,056	473,587	255,206	439,892	
MAY	112,941	215,754	244,270	276,117	387,515	391,287	387,104	383,505	562,876	516,518	511,932		282,321	472,387	
JUNE	172,776	198,927	193,549	251,842	251,747	347,060	357,517	399,827	386,641	606,023	425,253	419,214	268,440	447,392	
ANNUAL TOTAL	2,052,891	2,186,855	2,074,584	2,551,446	3,026,831	3,425,231	4,264,309	4,348,731	4,319,389	5,520,987	5,680,824	5,545,518	2,842,374	2,872,581	5,083,090
MONTHLY AVG	171,074	182,238	172,882	212,620	252,236	285,436	355,359	362,394	359,949	460,082	473,402	462,127	473,729	241,258	423,591
% OF INCREASE	8.2%	6.5%	-5.1%	23.0%	18.6%	13.2%	24.5%	2.0%	-0.7%	27.8%	2.9%	-2.4%	2.5%	11.40%	5.93%

**ANTHEM BLUE CROSS MONTHLY CLAIMS
ANNUAL BASIS**

MONTH	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
JANUARY	149,225	171,963	209,640	204,232	200,762	251,986	333,923	342,476	358,256	356,891	364,331	508,001	454,813	
FEBRUARY	164,050	277,147	233,203	194,411	180,679	267,614	331,286	340,298	305,259	492,485	527,867	629,924	521,301	
MARCH	151,871	145,687	234,516	211,199	200,818	237,003	356,881	386,649	409,245	392,138	482,188	399,055	482,221	
APRIL	169,594	138,179	175,326	181,703	206,143	342,562	259,835	402,093	443,382	321,969	484,465	476,056	473,587	
MAY	147,178	112,941	134,607	215,754	244,270	276,117	387,515	391,287	387,104	383,505	562,876	516,518	511,932	
JUNE	216,457	172,776	198,927	193,546	251,842	251,747	347,060	357,517	399,827	386,641	606,023	425,253	419,214	
JULY	181,392	186,650	170,907	216,792	216,195	231,239	353,025	332,653	368,941	409,635	430,780	493,991	534,203	
AUGUST	153,700	179,486	146,139	215,571	247,118	247,238	296,808	327,584	323,401	499,754	554,171	567,129	520,970	
SEPTEMBER	230,426	148,168	140,741	264,603	230,526	257,491	323,657	302,399	298,440	415,053	430,908	438,495	438,428	
OCTOBER	209,526	161,036	108,729	180,875	240,986	262,401	312,245	275,610	351,888	370,945	384,133	440,640	518,768	
NOVEMBER	108,576	150,824	125,629	203,813	208,715	217,831	342,691	448,834	298,882	370,405	489,535	383,653	461,484	
DECEMBER	150,578	174,472	181,592	185,278	256,252	190,532	415,554	358,577	343,209	427,447	436,589	358,543	368,522	
ANNUAL TOTAL	2,032,573	2,019,327	2,059,957	2,467,777	2,684,315	3,033,761	4,062,490	4,265,977	4,288,835	4,826,866	5,753,767	5,637,258	5,705,441	-
MONTHLY AVG	169,381	168,277	171,663	205,648	223,693	252,813	338,541	355,498	357,403	402,239	479,481	469,772	475,453	#DIV/0!
% OF INCREASE	7.87%	-0.65%	2.01%	19.80%	8.77%	13.02%	33.91%	5.01%	0.51%	12.54%	19.20%	-2.02%	1.21%	#DIV/0!

**NETWORK ACCESS FEE
ANNUAL BASIS
2009**

MONTH	NETWORK DISCOUNT	ACCESS FEE	SAVINGS	% of DISCOUNT
JANUARY	231,285	46,257	185,028	20.00%
FEBRUARY	337,508	57,467	280,041	17.03%
MARCH	323,346	51,256	272,090	15.85%
APRIL	302,686	9,426	293,260	3.11%
MAY	255,995	-	255,995	0.00%
JUNE	276,349	-	276,349	0.00%
JULY	314,772	-	314,772	0.00%
AUGUST	299,108	-	299,108	0.00%
SEPTEMBER	264,057	-	264,057	0.00%
OCTOBER	401,740	-	401,740	0.00%
NOVEMBER	252,249	-	252,249	0.00%
DECEMBER	260,786	-	260,786	0.00%
ANNUAL TOTAL	3,519,882	164,406	3,355,476	4.67%
MONTHLY AVERAGE	293,323	13,701	279,623	4.67%

WORKERS' COMPENSATION FUND
BALANCE SHEET
DECEMBER 31, 2009
(with comparative totals for December 31, 2008)

	December 31,	
	2009	2008
<u>ASSETS</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 279,331	\$ 200,031
Total Assets	\$ 279,331	\$ 200,031
<u>FUND BALANCE</u>		
Equity:		
Retained Earnings	\$ 279,331	\$ 200,031
Total Liabilities and Equity	\$ 279,331	\$ 200,031

WORKERS' COMPENSATION FUND
 COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 DECEMBER 31, 2009
 (with comparative totals for December 31, 2008)

	<u>BUDGET</u>	<u>December 31,</u>
	2009/10	2009 2008

REVENUES:

Premium Income	\$ 458,290	\$ 457,688	\$ 491,500
Total Revenues	<u>458,290</u>	<u>457,688</u>	<u>491,500</u>

OPERATING EXPENSES:

Workers' Compensation Insurance	440,796	202,890	325,383
Total Operating Expenses	<u>440,796</u>	<u>202,890</u>	<u>325,383</u>
NET INCOME (LOSS)	17,494	254,798	166,117
Fund Balance, July 1	24,533	24,533	33,914
Fund Balance, End of Period	<u>\$ 42,027</u>	<u>\$ 279,331</u>	<u>\$ 200,031</u>

MANAGEMENT SERVICES FUND
ESTIMATED BALANCE SHEET
AT DECEMBER 31, 2009

	Actual June 30, 2009	Actual Dec. 31, 2009	Estimated June 30, 2010
<u>ASSETS</u>			
Current Assets:			
Cash and Cash Equivalents	\$ -	\$ 1,059,652	\$ -
Due from General Fund			
Accounts Receivable	42,806	6,773	6,773
Inventory	31,189	31,189	31,189
Total Current Assets	73,995	1,097,614	37,962
Fixed Assets:			
Construction in Progress			
Land	145,649	145,649	145,649
Buildings	178,016	178,016	178,016
Office Equipment	2,976,669	2,976,669	3,443,209
Construction in Progress	261,540	261,540	
Accum. Depreciation	(1,943,420)	(1,943,420)	(2,152,077)
Net Fixed Assets	1,618,454	1,618,454	1,614,797
Total Assets	\$ 1,692,449	\$ 2,716,068	\$ 1,652,759
<u>LIABILITIES AND EQUITY</u>			
Liabilities:			
Accounts Payable	\$ 223,964	\$ 326,894	\$ -
Due to the General Fund	191,521	-	252,358
Due to Internal Service Fund	4,053	-	-
Total Liabilities	419,538	326,894	252,358
Equity:			
Contributed Capital	146,000	146,000	146,000
Retained Earnings	1,126,911	2,243,174	1,254,401
Total Equity	1,272,911	2,389,174	1,400,401
Total Liabilities and Equity	\$ 1,692,449	\$ 2,716,068	\$ 1,652,759

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31 2009

	TOTAL MANAGEMENT SERVICES FUND				Variance (Favorable (Unfavorable)
	Budget 2009/10	Actual Dec. 31, 2009	Estimated 2009/10		
REVENUES:					
Mansfield Board of Education	\$ 100,150	\$ 100,150	\$ 100,150	\$ -	
Region 19	95,130	47,565	47,565	(47,565)	
Town of Mansfield	66,750	67,000	67,000	250	
Communication Service Fees	216,000	195,700	216,000		
Copier Service Fees	226,240	182,856	226,240		
Energy Service Fees	2,064,280	1,702,675	2,057,810	(6,470)	
Rent	74,620	36,225	72,450	(2,170)	
Rent - Telecom Tower	110,000	60,920	111,420	1,420	
Sale of Supplies	36,050	15,784	36,000	(50)	
CNR Fund	150,000	150,000	150,000		
Health Insurance Fund	10,000	10,000	10,000		
Solid Waste Fund	10,000	10,000	10,000		
Sewer Operating Fund	3,000	3,000	3,000		
Local Support	250	10,734	10,734	484	
Postal Charges	94,500	89,550	89,550	(4,950)	
Universal Services Fund	30,000	(17,388)	(17,388)	(47,388)	
Total Revenues	3,286,970	2,664,771	3,190,531	(106,439)	
EXPENDITURES:					
Salaries & Benefits	437,432	184,436	399,499	37,933	
Training	8,550	5,160	8,550		
Repairs & Maintenance	26,900	15,488	26,766	134	
Professional & Technical	19,450	13,761	17,450	2,000	
System Support	192,230	172,656	205,925	(13,695)	
Copier Maintenance Fees	85,000	31,125	82,000	3,000	
Communications	226,132	134,290	223,094	3,038	
Supplies and Software Licensing	39,600	53,444	40,840	(1,240)	
Equipment	165,000	152,423	236,658	(71,658)	
Postage	90,000	48,833	92,000	(2,000)	
Energy	1,718,980	739,559	1,753,884	(34,904)	
Equipment Rental/Cost of Sales	45,200	74,779	50,164	(4,964)	
Total Expenditures	3,054,474	1,625,954	3,136,830	(82,356)	
Add:					
Depreciation	212,110		208,657	3,453	
Less:					
Equipment Capitalized	(165,000)		(205,000)	40,000	
Operating Expenditures	3,101,584	1,625,954	3,140,487	(38,903)	
Net Income (Loss)	185,386	1,038,817	50,044	(135,342)	
Total Equity & Contributed Capital, July 1	1,350,357	1,350,357	1,350,357		
Total Equity & Contributed Capital, End of Period	\$ 1,535,743	\$ 2,389,174	\$ 1,400,401	\$ (135,342)	

CEMETERY FUND
BALANCE SHEET
DECEMBER 31, 2009
(with comparative totals for December 31, 2008)

	<u>December 31,</u>	
	2009	2008
<u>ASSETS</u>		
Cash and cash equivalents	\$ (35,787)	\$ 12,422
Investments	<u>352,662</u>	<u>355,477</u>
Total Assets	<u><u>\$ 316,875</u></u>	<u><u>\$ 367,899</u></u>
 <u>Liabilities</u>		
Accounts Payable		
Due to General Fund	<u>\$ 2,735</u>	<u>\$ -</u>
Total Liabilities	<u><u>2,735</u></u>	<u><u>-</u></u>
 <u>Fund Balance</u>		
Fund Balance		
Reserved for perpetual care	495,947	477,424
Reserved for nonexpendable trust	1,200	1,200
Unreserved, undesignated	<u>(183,007)</u>	<u>(110,725)</u>
Total Fund Balance	<u><u>314,140</u></u>	<u><u>367,899</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 316,875</u></u>	<u><u>\$ 367,899</u></u>

CEMETERY FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
DECEMBER 31, 2009
 (with comparative totals for December 31, 2008)

	BUDGET	December 31,	
	2009/10	2009	2008
Operating Revenues:			
Contributions	\$ -	\$ -	\$ 17,718
Interest & Dividend Income	14,000	10,052	3,249
Sale of Plots	3,700	3,600	2,100
Total Operating Revenues	17,700	13,652	23,067
Operating Expenses:			
Salaries	2,500	1,250	1,250
Cemetery Maintenance	12,000	4,660	7,367
Mowing Service	17,050	10,407	13,228
Capital Projects-Rolling Stock	22,600	30,824	
Total Operating Expenses	54,150	47,141	21,845
Operating Income/(Loss)	(36,450)	(33,489)	1,222
Retained Earnings, July 1	350,364	350,364	366,677
Retained Earnings, End of Period	\$ 313,914	\$ 316,875	\$ 367,899

TOWN OF MANSFIELD
INVESTMENT POOL
AS OF DECEMBER 31, 2009

	MARKET VALUE JUL 01, 2009	MARKET VALUE SEP 30, 2009	MARKET VALUE DEC 31, 2009	FISCAL 09/10 CHANGE IN VALUE
<u>STOCK FUNDS:</u>				
<u>FIDELITY INVESTMENTS:</u>				
SELECT UTILITIES GROWTH	35,207.65	35,207.65	40,731.51	5,523.86
<u>BANK OF AMERICA</u>				
COLUMBIA LG CAP INDEX FUND	10,645.56	11,241.79	12,036.09	1,390.53
COLUMBIA MULTI-ADVISOR INTL EQUIT	3,695.93	4,456.81	4,474.25	778.32
COLUMBIA MID CAP INDEX FUND	1,515.29	1,556.41	1,640.76	125.47
COLUMBIA SMALL CAP INDEX FUND	1,124.41	1,172.80	1,216.44	92.03
SUB-TOTAL BANK OF AMERICA	<u>16,981.19</u>	<u>18,427.81</u>	<u>19,367.54</u>	<u>2,386.35</u>
<u>TOTAL STOCK FUNDS</u>	<u>52,188.84</u>	<u>53,635.46</u>	<u>60,099.05</u>	<u>7,910.21</u>
<u>BOND FUNDS:</u>				
<u>WELLS FARGO ADVANTAGE</u>				
WELLS FARGO INCOME PLUS-INV	54,117.20	57,172.11	57,799.14	3,681.94
<u>T. ROWE PRICE</u>				
U.S. TREASURY LONG	60,212.51	62,822.16	59,693.07	(519.44)
<u>U.S. SECURITIES</u>				
U.S. TREASURY NOTES	66,738.18	66,769.32	66,788.24	50.06
<u>BANK OF AMERICA</u>				
COLUMBIA HIGH INCOME FUND	985.48	1,878.86	1,931.12	945.64
COLUMBIA BOND FUND	14,394.23	15,700.93	15,649.79	1,255.56
SUB-TOTAL BANK OF AMERICA	<u>15,379.71</u>	<u>17,579.79</u>	<u>17,580.91</u>	<u>2,201.20</u>
<u>VANGUARD INVESTMENTS</u>				
GNMA FUND	292,047.16	298,850.39	300,156.38	8,109.22
<u>TOTAL BOND FUNDS</u>	<u>488,494.76</u>	<u>503,193.77</u>	<u>502,017.74</u>	<u>13,522.98</u>
<u>PUBLIC REAL ESTATE INVESTMENT TRUST:</u>				
<u>BANK OF AMERICA</u>				
COLUMBIA REAL ESTATE EQUITY FUND	1,456.29	1,559.57	1,690.24	233.95
<u>TOTAL CASH</u>	<u>1,456.29</u>	<u>1,559.57</u>	<u>1,690.24</u>	<u>233.95</u>
<u>CASH:</u>				
<u>BANK OF AMERICA</u>				
COLUMBIA MONEY MARKET FUND	9,282.81	9,801.87	10,084.78	801.97
<u>TOTAL CASH</u>	<u>9,282.81</u>	<u>9,801.87</u>	<u>10,084.78</u>	<u>801.97</u>
<u>TOTAL INVESTMENTS</u>	<u>551,422.70</u>	<u>568,190.67</u>	<u>573,891.81</u>	<u>22,469.11</u>

**Town of Mansfield
Investment Pool
As of December 31, 2009**

	Equity Percentage	Equity In Investments	Equity In Cash Equiv.	Total Equity
Cemetery Fund	65.050%	366,756.47	6,560.15	373,316.62
School Non-Expendable Trust Fund	0.092%	518.70	9.28	527.98
Compensated Absences Fund	34.858%	196,531.85	3,515.35	200,047.21
Total Equity by Fund	100.000%	563,807.03	10,084.78	573,891.81

Investments	Market Value
Stock Funds:	
Fidelity - Select Utilities Growth	40,731.51
Bank of America - Colombia Lg Cap Index	12,036.09
Bank of America - Columbia Multi-Adv Intl	4,474.25
Bank of America - Columbia Mid Cap Index	1,640.76
Bank of America - Columbia Small Cap Index	1,216.44
Sub-Total Stock Funds	<u>60,099.05</u>
Bond Funds:	
Wells Fargo Advantage Funds-Corp Bond Inv	57,799.14
T. Rowe Price - U. S. Treasury Long-Term	59,693.07
People's Securities, Inc. - U.S. Treasury Notes	66,788.24
Bank of America-Columbia High Income Fund	1,931.12
Bank of America-Columbia Bond Fund	15,649.79
Vanguard - GNMA Fund	300,156.38
Sub-Total Bond Funds	<u>502,017.74</u>
Public Real Estate Investment Trust	
Columbia Real Estate Equity Fund	<u>1,690.24</u>
Cash Equivalents:	
Columbia Money Market Fund - Trust	<u>10,084.78</u>
Total Investments	<u>573,891.81</u>

Allocation	Amount	Percentage
Stocks	60,099.05	10.47%
Bonds	502,017.74	87.48%
Public Real Estate Investment Trust	1,690.24	0.29%
Cash Equivalents	10,084.78	1.76%
Total Investments	<u>573,891.81</u>	100.00%

EASTERN HIGHLANDS HEALTH DISTRICT
 BALANCE SHEET
 AS OF DECEMBER 31 2009
 (with comparative totals for December 31, 2008)

	<u>December 31,</u>	
	<u>2009</u>	<u>2008</u>
Cash and cash equivalents	\$ 335,343	\$ 299,610
Total Assets	\$ 335,343	\$ 299,610
 <u>Liabilities and Fund Balance</u>		
<u>Liabilities</u>		
Accounts Payable	\$ -	\$ 1,753
Total Liabilities	-	1,753
 <u>Fund Balance</u>		
Fund Balance:		
Reserved for Prior Year Encumbrances		150
Unreserved, undesignated	335,343	297,707
Total Fund Balance	335,343	297,857
Total Liabilities & Fund Balance	\$ 335,343	\$ 299,610

EASTERN HIGHLANDS HEALTH DISTRICT
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
AS OF DECEMBER 31 2009
 (with comparative totals for December 31, 2008)

	Adopted Budget 2009/10	Amended Budget 2009/10	December 31,		
			2009	2009	2008
Operating Revenues:					
Member Town Contributions	\$ 361,620	\$ 361,620	\$ 180,994	50.05%	\$ 181,224
State Grants	170,930	148,333	148,333	86.78%	171,188
Septic Permits	28,560	28,560	18,870	66.07%	13,420
Well Permits	18,210	20,210	11,860	65.13%	7,295
Soil Testing Service	32,480	32,480	18,280	56.28%	16,680
Food Protection Service	49,030	44,000	1,842	3.76%	5,018
B100a Reviews	32,630	30,000	11,435	35.04%	12,920
Septic Plan Review	23,950	21,300	14,375	60.02%	10,120
Other Health Services	4,030	23,580	8,640	214.39%	2,219
Total Operating Revenues	721,440	710,083	414,628	57.47%	420,083
Operating Expenditures:					
Salaries & Wages	487,790	458,790	195,316	40.04%	232,625
Benefits	159,860	167,284	85,717	53.62%	79,086
Miscellaneous Benefits	5,760	5,760	1,758	30.52%	2,449
Insurance	15,650	14,456	7,430	47.48%	7,214
Professional & Technical Services	14,590	15,200	3,000	20.56%	4,000
Other Purchased Services	31,790	31,790	13,779	43.34%	6,070
Other Supplies	8,000	8,000	2,888	36.10%	770
Equipment - Minor	2,460	2,460	568	23.11%	866
Total Operating Expenditures	725,900	703,740	310,457	42.77%	333,080
Transfers Out:					
Transfers to CNR	3,000	3,000		0.00%	
Total Operating Exp. & Transfers Out	728,900	706,740	310,457	42.59%	333,080
Operating Income/(Loss)	(7,460)	3,343	104,171		87,003
Fund Balance, July 1	231,172		231,172		210,854
Fund Balance, End of Period	\$ 223,712	\$ 3,343	\$ 335,343		\$ 297,857

EASTERN HIGHLANDS HEALTH DISTRICT
CAPITAL NONRECURRING FUND BALANCE SHEET
AS OF DECEMBER 31 2009
(with comparative totals for December 31, 2008)

	December 31,	
	2009	2008
<u>Assets</u>		
Cash and cash equivalents	\$ 68,467	\$ 94,719
Total Assets	\$ 68,467	\$ 94,719
<u>Fund Balance</u>		
Fund Balance:		
Unreserved, undesignated	\$ 68,467	\$ 94,719
Total Fund Balance	\$ 68,467	\$ 94,719

EASTERN HIGHLANDS HEALTH DISTRICT
CAPITAL NONRECURRING FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
AS OF DECEMBER 31 2009
 (with comparative totals for December 31, 2008)

	<u>December 31,</u>	
	2009	2008
Operating Revenues:		
State Grants	\$ -	\$ -
Transfers In-G/F	- -	- -
Total Operating Revenues	-	-
 Operating Expenditures:		
Vehicles	- -	12,476
Office Equipment	1,203	- -
IT Software Upgrade	969	- -
Total Operating Expenditures	1,203	13,445
 Operating Income/(Loss)	(1,203)	(13,445)
 Fund Balance, July 1	<u>69,670</u>	<u>108,164</u>
 Fund Balance, End of Period	<u>\$ 68,467</u>	<u>\$ 94,719</u>

MANSFIELD DOWNTOWN PARTNERSHIP
BALANCE SHEET
AS OF DECEMBER 31, 2009
(with comparative totals for December 31, 2008)

	<u>December 31,</u>	
	2009	2008
<u>ASSETS</u>		
Cash & Cash Equivalents	\$ 340,802	\$ 261,495
Accounts Receivable	900	900
Total Assets	<u>\$ 341,702</u>	<u>\$ 262,395</u>
<u>FUND BALANCE</u>		
Fund Balance, Unreserved	341,702	262,395
Total Fund Balance	<u>341,702</u>	<u>262,395</u>
Total Liabilities and Fund Balance	<u>\$ 341,702</u>	<u>\$ 262,395</u>

MANSFIELD DOWNTOWN PARTNERSHIP
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

	Actual 2000/01	Actual 2001/02	Actual 2002/03	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Budget 2009/10	Actual a/o 12/31/09
Revenues:											
Intergovernmental:											
Mansfield General Fund/CNR	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500	\$ 50,000	\$ 62,000	\$ 62,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
UConn		32,500	45,000	46,500	60,000	62,000	62,000	125,000	125,000	125,000	125,000
Mansfield Capital Projects *						60,000					
Leyland Share - Relocation								30,210			
Membership Fees		10,040	13,085	17,355	20,282	19,215	21,820	22,440		18,000	11,804
Local Support			1,500	1,500							
State Support						4,993					
Contributions/Other				200	2,165	(165)					240
Total Revenues	32,500	52,500	85,040	102,585	129,055	211,440	143,050	302,030	272,440	268,000	262,044
Operating Expenditures:											
Salaries and Benefits		15,531	71,378	73,007	83,974	92,800	107,140	121,544	133,679	135,660	65,445
Professional & Technical	930	9,519	7,386	5,406	8,397	63,068	44,967	31,817	27,202	78,950	17,644
Relocation Costs						20,000	40,420				
Office Rental		3,600	11,000	11,800	13,181	13,775	16,451	17,565	17,584	15,900	9,918
Insurance			1,650	1,760	1,764	1,772	1,702	1,704	1,713	1,720	569
Purchased Services				8,029	5,005	6,092	9,065	7,092	7,003	8,157	6,750
Supplies & Services		3,980	4,704	2,837	2,463	4,075	2,055	2,733	2,783	2,900	4,984
Contingency										25,000	
Total Operating Expenditures	930	32,630	104,147	99,815	115,871	184,555	199,407	222,786	191,118	266,880	99,723
Operating Income/(Loss)	31,570	19,870	(19,107)	2,770	13,184	26,885	(56,357)	79,244	81,322	1,120	162,321
Fund Balance, July 1		31,570	51,440	32,333	35,103	48,287	75,172	18,815	98,059	179,381	179,381
Fund Balance, End of Period		\$31,570	\$51,440	\$32,333	\$35,103	\$48,287	\$75,172	\$18,815	\$98,059	\$179,381	\$180,501
											\$341,702

	Actual 2000/01	Actual 2001/02	Actual 2002/03	Actual 2003/04	Actual 2004/05	Actual 2005/06	Actual 2006/07	Actual 2007/08	Actual 2008/09	Actual 2009/10
Contribution Recap:										
Mansfield	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500	\$ 50,000	\$ 62,000	\$ 62,000	\$ 125,000	\$ 125,000	\$ 125,000
Mansfield Capital Projects						60,000				
UCONN		32,500	45,000	46,500	60,000	62,000	62,000	125,000	125,000	125,000
Total Contributions	\$ 32,500	\$ 52,500	\$ 75,000	\$ 88,000	\$ 110,000	\$ 184,000	\$ 124,000	\$ 250,000	\$ 250,000	\$ 250,000

TOWN OF MANSFIELD
DOWNTOWN REVITALIZATION & ENHANCEMENT
PROJECT #84120, 84121, 84122, 84123, 84126, 84127, 84128
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
AS OF DECEMBER 31, 2009

	Project Length	
	Budget	Actual
Operating Revenues:		
Intergovernmental Revenues -		
USDA Rural Development Grant	\$ 175,000	\$ 175,000
DECD STEAP Grant	1,200,000	500,000
Urban Action Grant	2,500,000	
DOT Grant # 77-217	1,474,800	
Urban Action Grant/Rell	10,000,000	
Leyland Share-MDP Design	9,000	9,000
 Total Operating Revenues	 15,358,800	 684,000
 Operating Expenditures:		
Downtown Revitalization & Enhancement:		
Legal Services	228,729	228,729
Legal Services - DECD Contract	7,442	2,442
Administration	25,000	16,392
Architects & Engineers	653,000	234,740
Construction Costs	11,829,800	
Construction - Storrs Road	2,392,558	
Construction - Walkway	222,271	222,271
 Total Operating Expenditures	 15,358,800	 704,573
 Operating Income/(Loss)		 (20,574)
 Fund Balance, July 1		
 Fund Balance, End of Period	 \$ - \$ (20,574)	

TOWN OF MANSFIELD
DOWNTOWN REVITALIZATION & ENHANCEMENT PROJECT

BUDGET BREAKDOWN BY GRANT

	Project #	Amount	Notes
USDA Rural Development	84121	\$ 35,000	- Complete - Storrs Ctr Study
USDA Grant #1	84120	90,000	- Complete - Munic Project Devel Plan
USDA Grant #2	84120	50,000	- Complete - Munic Project Devel Plan
STEAP Grant #1	84120	500,000	- Complete
STEAP Grant #2	84127	500,000	- Infrastructure for Phase 1A
STEAP Grant #3	84128	200,000	- Infrastructure for Phase 1A/Parking Consultant
DOT Grant #77-217	84123	1,474,800	- Streetscape & Pedestrian Improv. Storrs Rd.
DOT Grant #77-223	84124	2,250,000	- Improvements to Storrs Road
Federal Transit - DOT	84125	490,000	- Storrs Ctr Intermodal Transp Center Design
DECD/Urban Action/Rell	84126	10,000,000	- Intermodal Center
Omnibus Budget Bill	84129	712,500	- Infrastructure for Phase 1A
Urban Action *	84122	2,500,000	- Improvements to Storrs Road
Total Funding		<u>\$ 18,802,300</u>	

	Expenditure Budget Item	84121*	84120*	84120*	84127	84122	84123	84128	84126	Total Budget
Legal	\$ 35,000	\$ -	\$ -	\$ -	\$ 184,729	\$ -	\$ -	\$ -	\$ -	\$ 219,729
Legal - Reserved for DECD						2,442				7,442
Administrative										25,000
Architects										653,000
Construction Costs										11,829,800
Construction - Storrs Road										2,392,558
Construction - Walkway										222,271
Total										

* Indicates Complete

SERIAL BONDS SUMMARY

SCHOOLS AND TOWN

December 31, 2009

	Schools	Town	Total
Balance at July 1, 2009	\$420,000	\$1,555,000	\$1,975,000
Issued During Period			
Retired During Period			
Balance at 12/31/09	\$420,000	\$1,555,000	\$1,975,000

CHANGES IN BOND AND NOTES OUTSTANDING

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2009	\$1,975,000			\$1,975,000
Debt Issued				
Debt Retired				
Balance at 12/31/09	\$1,975,000			\$1,975,000

Description	Original Amount	Payment P & I	Date I	Bonds	BAN's	Promissory Note	Total
2004 Town Taxable Gen. Obligation Bond	2,590,000	6/01	12/01	1,230,000			1,230,000
2004 School General Obligation Bond	940,000	6/01	12/01	420,000			420,000
2004 Town General Obligation Bond	725,000	6/01	12/01	325,000			325,000
	<u>\$4,255,000</u>			<u>\$1,975,000</u>			<u>\$1,975,000</u>

**DETAIL OF DEBT OUTSTANDING
SCHOOLS AND TOWNS**
December 31, 2009

	<u>Original Amount</u>	<u>Balance 12/31/09</u>
--	----------------------------	-----------------------------

Schools

Consists of -

2004 General Obligation Bonds:

MMS IRC

<u>MMS IRC</u>	<u>\$ 940,000</u>	<u>\$ 420,000</u>
	<u>\$ 8,240,000</u>	<u>\$ 420,000</u>

Town

Consists of -

2004 Taxable GOB - Community Center

<u>2004 Taxable GOB - Community Center</u>	<u>\$ 2,590,000</u>	<u>\$ 1,230,000</u>
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2004 General Obligation - Library

<u>2004 General Obligation - Library</u>	<u>725,000</u>	<u>325,000</u>
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	<u>3,540,000</u>	<u>1,555,000</u>
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Total Debt Outstanding

	<u>\$ 11,780,000</u>	<u>\$ 1,975,000</u>
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TOWN OF MANSFIELD
SUMMARY OF INVESTMENTS

December 31, 2009

ALL OTHER FUNDS:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/09
State Treasurer	7,225,617	0.332	Various	Various	1,757
Total Accrued Interest @ 12/31/09					1,757
Interest Received 7/1/09 - 12/31/09					<u>19,496</u>
Total Interest, General Fund, 12/31/09					<u>21,253</u>

CAPITAL FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/09
State Treasurer			Various	Various	
Total Accrued Interest @ 12/31/09					
Interest Received 7/1/09 - 12/31/09					<u> </u>
Total Interest, Capital Fund @ 12/31/09					<u> </u>

HEALTH INSURANCE FUND:

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 12/31/09
MBIA - Class	3,382,642	0.250	Various	Various	557
State Treasurer	130,101	0.332	Various	Various	37
Total Accrued Interest @ 12/31/09					
Interest Received 7/1/09 - 12/31/09					<u>2,902</u>
Total Interest, Health Insurance Fund @ 12/31/09					<u>2,902</u>

Town of Mansfield
Memo

DATE January 1, 2010

To: Matt Hart, Town Manager
Cherie Trahan, Director of Finance

From: Christine Gamache, Collector of Revenue

Subject: Amounts and % of Collections for 7/1/09 to 12/31/09 comparable to 7/1/08 to 12/31/08

	GRAND LIST		ADJUSTED			DELINQUENT	
	2008	ADJUSTMENTS	LIST	PAID	% PAID	BALANCE	% DEL
RE 1st	10,591,010	(3,590.88)	10,587,419	10,418,896.88	98.4%	168,522	1.6%
PER 1st	435,715	(1,321)	434,394	419,002.28	96.5%	15,392	3.5%
MV	1,723,897	(43,575.29)	1,680,322	1,539,073.45	91.6%	141,248	8.4%
DUE 7/1/09	12,750,622	(48,488)	12,702,135	12,376,973	97.4%	325,162	2.6%
RE 2nd	10,588,027	19,163.39	10,607,191	2,325,782.14	21.9%	8,281,409	78.1%
PER 2nd	430,928	(1,244.23)	429,683	128,963.97	30.0%	300,719	70.0%
Due 1/1/10	11,018,955	17,919.16	11,036,874	2,454,746	22.2%	8,582,128	77.8%
MVS	187,990.54	(60.42)	187,930	973.04	0.5%	186,957	99.5%
TOTAL	23,957,568	(30,629)	23,926,939	14,832,692	62.0%	9,094,247	38.0%

PRIOR YEARS COLLECTION

July 1, 2009 to June 30, 2010

Suspense Collections	6,444.22	Suspense Interest Less Fees	7,226.48
Prior Years Taxes	131,950.63	Interest and Lien Fees	55,589.73
	<u>138,394.85</u>		<u>62,816.21</u>

	GRAND LST		ADJUSTED			DELINQUENT	
	2007	ADJUSTMENTS	LIST	PAID	% PAID	BALANCE	% DEL
RE 1st	10,296,106	(2,881)	10,293,226	10,123,189	98.3%	170,037	1.7%
PER 1st	443,771	(4,403)	439,369	420,307	95.7%	19,062	4.3%
MV	1,741,906	(34,746)	1,707,161	1,529,914	89.6%	177,247	10.4%
Due 7/1/08	12,481,784	(42,029)	12,439,755	12,073,409	97.1%	366,346	2.9%
RE 2nd	10,293,840	18,334	10,312,174	2,104,896	20.4%	8,207,278	79.6%
PER 2nd	439,045	(7,313)	431,732	144,124	33.4%	287,608	66.6%
Due 1/1/09	10,732,885	11,021	10,743,906	2,249,020	20.9%	8,494,886	79.1%
MVS	213,327.60	(6,607.85)	206,720	95,532.13	46.2%	111,188	53.8%
TOTAL	23,427,997	(31,008)	23,183,661	14,322,429	61.8%	8,861,232	38.2%

PRIOR YEARS COLLECTION

July 1, 2008 to December 31, 2008

Suspense Collections	21,042.99	Suspense Interest Less Fees	29,627.03
Prior Years Taxes	177,216.36	Interest and Lien Fees	71,557.95
	<u>198,259.35</u>		<u>101,184.98</u>

**TOWN OF MANSFIELD
BOARD OF EDUCATION
RECAP OF SPECIAL EDUCATION REVENUES AND EXPENDITURES**

As of December 31, 2009

REVENUE:

TUITION REVENUE:

RECEIVED TO DATE	18,415.50
OUTSTANDING RECEIVABLE	38,387.50
TOTAL TUITION REVENUE	56,803.00
EXCESS COST & STATE AGENCY GRANT	167,501.77
SERVICES FOR THE BLIND	0.00
MEDICAID REIMBURSEMENT PROGRAM	8,012.50
TOTAL REVENUES	232,317.27

EXPENDITURES:

TUITION PAYMENTS (BALANCE):

PUBLIC	125,000.00
PRIVATE	(211,644.77)
STATE AGENCY/PUBLIC	40,000.00
STATE AGENCY/PRIVATE	50,000.00
TOTAL TUITION PAYMENTS UNDER (OVER) BUDGET	3,355.23
TUITION COST OF REGULAR EDUCATION STUDENT PLACED BY THE STATE	0.00 (none at this time)
OCCUPATIONAL & PHYS THERAPY - UNDER (OVER) BUDGET (A/C 112-62104-XXXXX-52)	39,720.79
TRANSPORTATION UNDER (OVER) BUDGET	(13,619.94)
TOTAL EXPENDITURES BALANCE - UNDER (OVER)	29,456.08
TOTAL BALANCE UNDER (OVER) BUDGET	<u>261,773.35</u>

**CAPITAL PROJECTS - OPEN SPACE,
STATUS REPORT THROUGH DECEMBER 31, 2009**

Acreage	Total Budget	Expended Thru 6/30/2009	Current Year Expenditures	Estimated Unexpended Balance	Anticipated Grants
	\$3,256,855				
Expenditures Prior to 92/93					
UNALLOCATED COSTS:					
Appraisal Fees - Various		17,766			
Financial Fees		8,975			
Legal Fees		10,710			
Survey & Inspections		6,475			
Outdoor Maintenance		8,213	(60)		
Major Additions - Improvements		3,000			
Miscellaneous Costs		2,927			
Forest Stewardship-50' Cliff Preserve		3,852			
Parks Coordinator		103,604			
PROPERTY PURCHASES:					
Bassett's Bridge Rd Lots 1,2,3	8.23	128,439			
Baxter Property	25.80	163,330			
Bodwell Property	6.50	42,703			
Boettiger, Orr, Parish Property	106.00	101,579			
Dorwart Property		334,522	7,960	112,500	
Dunnack Property	32.00	35,161			
Eaton Property	8.60	162,236			
Ferguson Property	1.19	31,492			
Fesik Property	7.40	7,636			
Hatch/Skinner Property	35.33	291,780			
Holinko Property	18.60	62,576			
Larkin Property	11.70	24,202			
Lion's Club Park		81,871			
McGregor Property	2.10	8,804			
McShea Property		1,500			
* Merrow Meadow Park Develop.	15.00				
Morneau Property		4,310			
Mulberry Road (Joshua's Trust)	5.90	12,500			
Mullane Property (Joshua's Trust)	17.00	10,000			
Olsen Property	59.75	104,133			
Porter Property	6.70	135,466			
Reed Property	23.70	69,527			
Rich Property	102.00	283,322			
Sibley Property	50.57	90,734			
Swanson Property (Browns Rd)	29.00	64,423			
Thompson/Swaney Prop. (Bone Mill)		1,500			
Torrey Property	29.50	91,792			
Vernon Property	3.00	31,732			
Estate of Vernon - Property	68.41	257,996			
Warren Property	6.80	24,638			
Watts Property	23.50	92,456			
	670.25	\$3,256,855	\$3,048,672	\$7,900	\$200,283
					\$112,500

Project Name	Breakdown of Expenditures of Prior to 92/93
85105 - Local Funds 94/95	\$250,000
85105 - Local Funds 90/91	227,855
85105 - Local Funds 97/98	250,000
85105 - Local Funds 98/99	250,000
85105 - Local Funds 99/00	250,000
85105 - Local Funds 00/01	250,000
85105 - Local Support June 15, 2001	5,000
85105 - Local Funds 01/02	250,000
85105 - Local Funds 02/03	75,000
85105 - Local Funds 03/04	100,000
85105 - State Support - Rich Property	60,000
85105 - State Support - Hatch/Skinner Property	126,000
85105 - State Support - Olsen Property	50,000
85105 - State Support - Vernon Property	113,000
85114 - Bonded Funds	1,000,000
	<u>\$3,256,855</u>
85105 - Authorized (Unissued) Bonding \$1,000,000 - 06/07-LAPSED	

*The Merrow Meadow Park property was donated to us. Funds were expended to improve the property, supported partially by a State grant in the amount of \$63,600.

MAINTENANCE PROJECTS - CAPITAL 86260

Date	Project Description	Status	Paid	Encumbered	Total Estimated Project Cost	Account Balance
06/30/09	ENDING BALANCE					125,780
07/01/09	2009/2010 Budget Appropriations					4,455
07/01/09	Beginning Balance					130,235
1	Roof Repairs to all Town Buildings (American Heritage - 108697)	Open 08/09	11,516	3,484	15,000	115,235
2	Roof Repairs to All Town Buildings (American Heritage - 108686)	Open 09/09	1,340	1,660	3,000	112,235
3	Preventive Maintenance to all Town Buildings and School (American Heritage - 108685)	Open 09/09	108	9,893	10,000	102,235
4	New body for utility truck (New Haven Body - 108711)	Completed 12/09	8,430	-	8,430	93,805
5	Repairs/Paint for utility truck (Chris' Automotive - PV)	Completed 12/09	3,442	-	3,442	90,363
6			-	-	-	90,363
7			-	-	-	90,363
8			-	-	-	90,363
9			-	-	-	90,363
10			-	-	-	90,363

Town of Mansfield
Monthly Revenue Summary
Fiscal Year: 2010 For the Periods From 07312009 to 12312009

Account Description	Estimated Revenues	11302009 Revenue	Current Debits	Current Credits	Remaining Balance
111 General Fund - Town Taxes and Related Items					
40101 Current Year Levy	23,364,477.00	12,954,456.39	94.60	1,877,361.35	8,532,753.86
40102 Prior Year Levy	200,000.00	93,909.93	28.86	44,294.12	61,824.81
40103 Interest & Lien Fees	125,000.00	38,367.13	.00	19,147.16	67,485.71
40104 Motor Vehicle Supplement	175,000.00	4,546.00	.00	973.04	174,026.96
40105 Susp. Coll. Taxes - Trnsc.	6,000.00	4,759.76	431.26	792.53	1,092.47
40106 Susp. Coll. Int. - Trnsc.	4,000.00	4,759.76	248.96	1,025.88	-1,536.68
40108 Motor Vehicle Penalty	.00	60.00	.00	30.00	-90.00
Total Taxes and Related Items	23,874,477.00	13,096,099.47	803.68	1,943,624.08	8,835,557.13
Licenses and Permits					
40201 Misc Licenses & Permits	2,500.00	1,064.00	.00	184.00	1,252.00
40202 Sport Licenses	700.00	127.00	.00	11.00	562.00
40203 Dog Licenses	7,800.00	2,960.00	.00	295.40	4,544.60
40204 Conveyance Tax	150,000.00	55,924.26	.00	9,604.12	84,471.62
40210 Subdivision Permits	6,000.00	.00	.00	.00	6,000.00
40211 Zoning/Special Permits	18,000.00	5,310.00	.00	1,275.00	11,415.00
40212 Zba Applications	4,000.00	2,000.00	.00	2,000.00	2,000.00
40214 Iwa Permits	6,000.00	630.00	.00	425.00	4,945.00
40223 Sewer Permits	50.00	.00	.00	.00	50.00
40224 Road Permits	1,300.00	1,250.00	.00	50.00	50.00
40230 Building Permits	175,000.00	83,996.50	.00	9,861.00	81,142.50
40231 Adm Cost Reimb-permits	100.00	20.00	.00	12.00	68.00
40232 Housing Code Permits	86,000.00	40,200.00	.00	4,800.00	41,000.00
40233 Housing Code Penalties	100.00	.00	.00	.00	100.00
40234 Landlord Registrations	600.00	475.00	.00	50.00	75.00
Total Licenses and Permits	458,150.00	193,956.76	.00	26,567.52	237,625.72
Fed. Support Gov					
40352 Payment In Lieu Of Taxes	1,850.00	.00	.00	.00	1,850.00
40357 Social Serv Block Grant	.00	1,795.00	.00	.00	-1,795.00
Total Fed. Support Gov	1,850.00	1,795.00	.00	.00	55.00
State Support Education					
40401 Education Assistance	10,070,680.00	2,238,305.00	351,202.00	271,383.00	7,912,194.00
40402 School Transportation	238,900.00	.00	.00	.00	238,900.00
Total State Support Education	10,309,580.00	2,238,305.00	351,202.00	271,383.00	8,151,094.00
State Support Gov					
40451 Pilot - State Property Fines	7,642,420.00	8,055,354.10	.00	.00	-412,934.10
40454 Circuit Crt-Parking Fines	.00	920.00	.00	.00	-920.00
40455 Circuit Breaker	43,000.00	.00	.00	43,742.05	-742.05
40456 Tax Relief For Elderly	2,000.00	2,000.00	.00	.00	.00
40457 Library - Connecticard/Ill	14,000.00	.00	.00	.00	14,000.00
40458 Library - Basic Grant	2,000.00	.00	.00	.00	2,000.00

Town of Mansfield
Monthly Revenue Summary
Fiscal Year: 2010 For the Periods from 07312009 to 12312009

Account Description	Estimated Revenues	11302009 Revenue	Current Debits	Current Credits	Remaining Balance
40459 Tax Credit New Mfg Equipment	3,250.00	.00	.00	4,964.32	-1,714.32
40460 Boat Reimbursement	2,500.00	.00	.00	.00	2,500.00
40462 Disability Exempt Reimb	8,000.00	4,297.00	.00	1,234.08	-434.08
40465 Emerg Mgmt Performance Grant	8,000.00	.00	.00	.00	3,703.00
40469 Veterans Reimb	6,560.00	.00	.00	7,396.90	-836.90
40494 Judicial Revenue Distribution	3,000.00	4,740.00	.00	.00	-1,740.00
40496 Pilot-holinko Estates	13,500.00	.00	.00	.00	13,500.00
Total State Support Gov	7,741,030.00	8,067,311.10	.00	57,337.35	-383,618.45
Local Support Gov	.00	.00	.00	.00	.00
Total Local Support Gov	.00	.00	.00	.00	.00
Charge for Services					
40605 Region 19 Financial Serv	85,810.00	.00	.00	42,905.00	42,905.00
40606 Health District Services	17,290.00	4,322.50	.00	.00	12,967.50
40610 Recording	60,000.00	23,456.00	.00	4,839.00	31,705.00
40611 Copies Of Records	17,240.00	45,029.81	39,513.31	1,190.14	10,533.36
40612 Vital Statistics	6,000.00	4,533.00	.00	1,503.00	-36.00
40613 Sale Of Maps/regis	100.00	50.00	.00	2.00	48.00
40620 Police Service	25,000.00	606.00	.00	24,019.00	375.00
40622 Redemption/Release Fees	3,000.00	863.00	.00	45.00	2,092.00
40625 Animal Adoption Fees	1,600.00	300.00	.00	110.00	1,190.00
40627 Feline Fees	.00	6.00	.00	.00	-6.00
40628 Redemption Fees-Hampton/Scot	.00	30.00	.00	35.00	-65.00
40629 Adoption Fees-Hampton Scotland	.00	5.00	.00	.00	-5.00
40641 Postage On Overdue Books	18,000.00	7,986.06	.00	1,377.61	8,636.33
40650 Blue Prints	50.00	20.00	.00	.00	30.00
40656 Reg Dist 19 Grnds Mntnce	78,100.00	.00	.00	38,065.00	40,035.00
40663 Zoning Regulations	200.00	100.00	.00	35.00	65.00
40671 Day Care Grounds Maintenance	11,020.00	.00	.00	.00	11,020.00
40674 Charge for Services	2,500.00	.00	.00	.00	2,500.00
40678 Celeron Sq Assoc Bikepath Main	2,700.00	.00	.00	2,700.00	.00
40684 Cash Overage/Shortage	.00	15,000.00	.00	.00	.00
40698 Financial Services-Columbia	35,000.00	18,212.99	.00	15,000.00	-30,000.00
40699 Fire Safety Code Fees	.00	.00	.00	2,037.34	14,749.67
Total Charge for Services	363,610.00	120,520.36	39,513.31	133,863.09	148,739.86
Fines and Forfeitures					
40702 Parking Tickets - Town	4,500.00	1,765.00	.00	680.00	2,055.00
40710 Building Fines	1,000.00	1,000.00	.00	250.00	-250.00
40711 Landlord Registration Penalty	90.00	.00	.00	.00	90.00
40715 Ordinance Violation Penalty	.00	270.00	.00	.00	-270.00
40716 Noise Ordinance Violation	.00	88.00	.00	.00	-88.00
40717 Possession Alcohol Ordinance	.00	4,680.00	.00	90.00	-4,770.00
40718 Open Liquor Container Ordin	.00	5,030.00	.00	540.00	-5,570.00

Town of Mansfield
Monthly Revenue Summary
Fiscal Year: 2010 for the Periods from 07312009 to 12312009

Account Description	Estimated Revenues	11302009 Revenue	Current Debits	Current Credits	Remaining Balance
Total Fines and Forfeitures	5,590.00	12,833.00	.00	1,560.00	-8,803.00
Miscellaneous					
40801 Rent	5,760.00	1,512.00	.00	.00	4,248.00
40804 Rent - Historical Soc	2,000.00	1,950.00	.00	.00	50.00
40807 Rent - Town Hall	200.00	100.00	.00	.00	100.00
40808 Rent - Senior Center	100.00	.00	.00	.00	100.00
40817 Telecom Services Payment	100,000.00	.00	.00	.00	100,000.00
40820 Interest Income	140,000.00	19,431.61	2,865.36	2,929.61	120,504.14
40824 Sale Of Supplies	.00	6.00	.00	6.00	-12.00
40825 Rent - R19 Maintenance	2,790.00	.00	.00	.00	2,790.00
40830 Contributions	.00	.00	.00	.00	.00
40890 Other	2,500.00	2,697.52	.00	12.40	-209.92
40893 Sale Of Property	.00	17,964.05	.00	.00	-17,964.05
Total Miscellaneous	253,350.00	43,661.18	2,865.36	2,948.01	209,606.17
Operating Transfers In					
40928 School Cafeteria	2,500.00	2,500.00	.00	.00	.00
Total Operating Transfers In	2,500.00	2,500.00	.00	.00	.00
Total 111 General Fund - Town	43,010,137.00	23,776,981.87	394,384.35	2,437,283.05	17,190,256.43
**** GRAND TOTAL ****	43,010,137.00	23,776,981.87	394,384.35	2,437,283.05	17,190,256.43

----- SELECTION LEGEND -----
 Account Type: R
 Fund: 111 TO 111

Town of Mansfield
Monthly Expenditure Summary
Fiscal Year: 2010 For the Periods from 07312009 to 12312009

Account Description	Appropriated	Balance	Current	Current	Remaining	
			Pre-Encum	Encumbrance	Expenses	Balance
111 General Fund - Town						
General Government						
11100 Legislative	68,140.00	56,586.58	.00	.00	59,045.68	9,094.32
12100 Municipal Management	188,160.00	81,502.03	.00	.00	96,096.92	92,063.08
12200 Human Resources	121,330.00	40,046.77	.00	.00	56,424.74	64,905.26
13100 Town Attorney	40,000.00	1,062.00	.00	.00	1,062.00	38,938.00
13200 Probate	1,490.00	128.00	.00	.00	-2,434.50	3,924.50
14200 Registrars	50,280.00	14,616.19	.00	.00	16,950.43	33,329.57
15100 Town Clerk	184,870.00	79,005.03	2,866.92	.00	88,860.31	93,142.77
15200 General Elections	12,650.00	6,644.16	.00	.00	6,903.07	5,746.93
16100 Finance Administration	60,110.00	36,355.95	.00	.00	31,793.61	28,316.39
16200 Accounting & Disbursements	234,510.00	103,225.68	.00	.00	124,372.65	110,137.35
16300 Revenue Collections	130,150.00	65,505.43	.00	.00	72,645.17	57,504.83
16402 Property Assessment	195,450.00	77,448.26	178.08	.00	92,042.89	103,229.03
16510 Central Copying	39,000.00	35,826.65	.00	.00	36,568.05	2,431.95
16511 Central Services	33,500.00	27,837.94	.00	.00	27,837.94	5,662.06
16600 Information Technology	67,000.00	67,000.00	.00	.00	67,000.00	0.00
30900 Facilities Management	864,650.00	583,229.62	15,109.26	.00	594,173.41	255,367.33
Total General Government	2,291,290.00	1,276,020.29	18,154.26	.00	1,369,342.37	903,793.37
Public Safety						
21200 Police Services	954,230.00	48,858.15	1,198.15	.00	68,820.51	884,211.34
21300 Animal Control	87,530.00	36,999.27	.00	.00	42,933.18	44,596.82
22101 Fire Marshal	120,520.00	62,104.92	12,170.44	.00	55,759.48	52,590.08
22155 Fire & Emerg Services Admin	206,850.00	48,182.79	.00	.00	57,899.98	148,950.02
22160 Fire & Emergency Services	1,374,950.00	638,490.75	22,071.83	.00	717,045.38	635,832.79
23100 Emergency Management	51,660.00	27,243.11	.00	.00	31,602.53	20,057.47
Total Public Safety	2,795,740.00	861,878.99	35,440.42	.00	974,061.06	1,786,238.52
Public Works						
30100 Public Works Administration	88,410.00	54,597.61	.00	.00	65,592.05	22,817.95
30200 Supervision & Operations	86,580.00	35,197.98	863.00	.00	40,643.58	45,073.42
30300 Road Services	655,190.00	262,588.85	.00	.00	308,354.67	346,835.33
30400 Grounds Maintenance	341,990.00	140,674.32	.00	.00	161,366.79	180,623.21
30600 Equipment Maintenance	570,210.00	211,249.51	4,530.90	.00	236,448.13	329,230.97
30700 Engineering	179,010.00	69,572.57	.00	.00	82,553.72	96,456.28
Total Public Works	1,921,390.00	773,880.84	5,393.90	.00	894,958.94	1,021,037.16
Community Services						
42100 Human Services Administration	279,600.00	71,610.23	.00	.00	86,138.62	193,461.38
42202 Mansfield Challenge - Winter	2,650.00	340.00	340.00	.00	.00	2,310.00
42204 Youth Employment - Middle Sch	2,000.00	1,380.00	.00	.00	1,380.00	620.00
42210 Youth Services	126,560.00	53,100.71	.00	.00	64,930.94	61,629.06
42300 Senior Services	191,550.00	86,358.80	.00	.00	98,405.48	93,144.52
43100 Library Services Admin	573,160.00	238,763.67	6,519.52	.00	276,690.82	289,949.66
45000 Contributions To Area Agency	298,720.00	227,729.89	54,400.00	.00	173,329.89	70,990.11

Town of Mansfield
Monthly Expenditure Summary
Fiscal Year: 2010 for the Periods from 07312009 to 12312009

Account	Description	Appropriated	Balance	Current	Pre-Encum	Encumbrance	Current Expenses	Remaining Balance
Total Community Services		1,474,240.00	679,283.30	61,259.52			.00	700,875.75
Community Development								712,104.73
30800 Building Inspection		122,920.00	47,781.25	.00			.00	57,109.86
30810 Housing Inspection		119,800.00	45,849.79	.00			.00	54,762.63
51100 Planning Administration		226,820.00	87,886.58	.00			.00	104,884.35
52100 Planning/Zoning Inland/Wetlnd		20,500.00	1,487.73	.00			.00	2,893.16
58000 Boards and Commissions		6,500.00	1,086.73	.00			.00	1,086.73
Total Community Development		496,540.00	184,092.08	.00			.00	220,736.73
Town-Wide Expenditures								275,803.27
71000 Employee Benefits		2,350,420.00	1,227,444.05	.00			.00	1,375,755.31
72000 Insurance		118,330.00	111,076.81	27,533.00			.00	83,462.81
73000 Contingency		-22,860.00	.00	.00			.00	-22,860.00
Total Town-Wide Expenditures		2,445,890.00	1,338,520.86	27,533.00			.00	1,459,218.12
Other Financing								959,138.88
92000 Other Financing Uses		1,064,660.00	1,064,660.00	.00			.00	1,064,660.00
Total Other Financing		1,064,660.00	1,064,660.00	.00			.00	1,064,660.00
Total 111 General Fund - Town		12,489,750.0	6,178,336.36	147,781.10			.00	6,683,852.97
***** GRAND TOTAL *****								5,658,115.93
----- SELECTION LEGEND -----								
Account Type: E								
Fund: 111 TO 111								

Mansfield Board of Education
 Monthly Expenditure Summary
 Fiscal Year: 2010 for the Periods from 07312009 to 12312009

Account	Description	Appropriated	Balance	Current Pre-Encum Encumbrance	Current Expenses	Remaining Balance
112 General Fund - Board						
61101 Regular Instruction	7,348,090.00	2,127,161.37	.00	.00	2,677,893.48	4,670,196.52
61102 English	54,450.00	34,737.42	1,329.61	.00	33,710.99	19,409.40
61104 World Languages	11,420.00	5,070.54	324.00	.00	5,311.54	5,784.46
61105 Health & Safety	8,870.00	2,308.99	.00	.00	2,352.59	6,517.41
61106 Physical Education	14,750.00	6,449.44	532.87	.00	6,299.44	7,917.69
61107 Art	15,130.00	8,141.85	74.59	.00	8,067.26	6,988.15
61108 Mathematics	30,500.00	15,134.75	300.83	.00	15,215.72	14,983.45
61109 Music	19,800.00	3,661.46	245.85	.00	4,005.11	15,549.04
61110 Science	32,430.00	15,241.40	444.49	.00	15,383.99	16,601.52
61111 Social Studies	23,840.00	9,863.98	515.68	.00	9,534.53	13,789.79
61115 Information Technology	201,280.00	108,337.96	8,110.81	.00	108,080.12	85,089.07
61122 Family & Consumer Science	10,580.00	4,796.00	3,138.67	.00	1,826.68	5,614.65
61123 Technology Education	12,330.00	6,584.76	336.42	.00	6,805.31	5,188.27
61201 Special Ed Instruction	1,285,560.00	446,660.47	.00	.00	442,937.31	842,622.69
61202 Enrichment	404,270.00	114,124.45	1,005.00	.00	142,329.43	260,935.57
61204 Preschool	320,110.00	101,701.69	.00	.00	122,166.46	197,943.54
61310 Remedial Reading/Math	3,956,990.00	146,573.02	.00	.00	62,030.14	334,959.86
61400 Summer School	26,000.00	34,501.30	.00	.00	34,501.30	-8,501.30
61600 Tuition Payments	250,000.00	276,644.77	171,740.06	.00	104,904.71	-26,644.77
61900 Central Service-Instr Suppl.	165,440.00	124,781.18	111.40	.00	127,664.07	37,664.53
62102 Guidance Services	131,200.00	39,145.91	.00	.00	47,584.19	83,615.81
62103 Health Services	203,920.00	70,807.66	306.84	.00	86,101.07	117,512.09
62104 Outside Eval/Contracted Serv	247,000.00	200,610.09	158,610.00	.00	48,669.21	39,720.79
62105 Speech And Hearing Services	160,520.00	92,105.54	225.00	.00	-43,377.92	203,672.92
62106 Pupil Services - Testing	11,570.00	713.48	.00	.00	713.48	10,856.52
62108 Psychological Services	311,020.00	91,081.03	245.66	.00	115,556.13	195,218.21
62201 Curriculum Development	164,190.00	76,886.17	984.00	.00	81,802.61	81,403.39
62202 Professional Development	37,740.00	11,034.18	2,217.00	.00	11,180.13	24,342.87
62302 Media Services	70,460.00	11,425.63	2,901.78	.00	10,516.19	57,042.03
62310 Library	279,620.00	104,923.28	7,347.67	.00	119,878.57	152,393.76
62401 Board Of Education	394,910.00	210,023.11	.00	.00	212,709.13	182,200.87
62402 Superintendent's Office	359,050.00	143,754.51	1,998.00	.00	169,351.96	187,700.04
62404 Special Education Admin	274,480.00	109,612.07	1,500.00	.00	129,052.75	143,927.25
62520 Principals' Office Services	958,870.00	390,858.85	111.43	.00	471,290.28	487,468.29
62521 Support Services - Central	25,120.00	9,998.56	1,350.09	.00	9,958.28	13,811.63
62523 Field Studies	13,500.00	3,357.36	805.56	.00	3,280.64	9,413.80
62601 Business Management	318,530.00	205,615.45	14,822.00	.00	197,955.67	105,752.33
62710 Plant Operations - Building	1,688,770.00	1,136,671.71	27,425.66	.00	1,173,489.13	487,855.21
62801 Regular Transportation	696,580.00	1,035,512.53	499,712.96	.00	538,569.21	-341,702.17
62802 Spec Ed Transportation	130,000.00	173,331.84	98,583.40	.00	75,036.54	-43,619.94
63430 After School Program	40,330.00	4,726.45	52.45	.00	4,766.26	35,511.29
63440 Athletic Program	35,000.00	11,063.24	2,608.48	.00	10,608.50	21,783.02
68000 Employee Benefits	3,350,500.00	1,393,358.69	.00	.00	1,656,366.96	1,694,133.04
69000 Transfers Out To Other Funds	60,850.00	60,850.00	.00	.00	60,850.00	.00
Total 112 General Fund - Board	20,595,570.0	9,179,944.14	1,010,018.2	.00	9,122,929.15	10,462,622.5